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Current Topics.

A Picturesque Ceremony.

To the visitor, while the Law Courts offer on occasion scenes of intensely dramatic interest or exhibitions of keenly intellectual discussion, they more rarely give him anything that approaches the picturesque. True, it is not the function of courts of justice to cater for him in this respect, but none the less, the visitor enjoys a picturesque scene when it comes in his way, such, for example, as was offered last week when the new King's Counsel, arrayed for the first time in their full, but not over-comfortable, dress peculiar to their rank, were formally called within the Bar, usually by those judges who had themselves undergone the same ordeal in bygone years. As a rule, nothing passes between the presiding judge and the new silk save an invitation from the former to the latter to take his seat within the Bar, and, then, an enquiry whether he "moves," a question which is answered merely by a profound bow and a hasty exit. Lord Justice Scrutton occasionally departs from the severity of these formal proceedings and introduces a personal touch by some jocular or congratulatory observation. A little time ago, when one of the new silks, who had specialised in railway cases, was called to take his place in the front row, the Lord Justice, instead of contenting himself with the merely formal, "Mr. Blank, do you move?" substituted the following: "Mr. Blank, do you, or any of your numerous railway companies, move?" This naturally astonished him who was so addressed, but he only smiled and made a hurried exit. Last week, on the occasion of ten new silks being added to the already considerable number of front row practitioners, the Lord Justice was again in good form. In addressing Mr. Henn COLLINS, one of the ten, the Lord Justice expressed his pleasure in seeing him following in the footsteps of his distinguished father, and, further, his pleasure in seeing another of his own former pupils taking his place in the Inner Bar. It was all very pleasant, and furnished fresh evidence of that friendship which has always subsisted between the Bench and the Bar.

The Bentham Committee.

ELSEWHERE IN this issue are reported a number of cases, all submitted in one evening to a poor man's lawyer at an East End Settlement, which excellently illustrate the remarkable diversity and type of matter the poor man's lawyer is called upon to advise on. Too often in the past in this class of case, however, the opportunity of presenting in the county or police court an action, in which success is almost certain, has been prevented by lack of funds. To-day, happily, poor persons need no longer be denied justice on this ground. The Bentham Committee for Poor Litigants assists persons who are too poor to meet the cost of litigation by providing for the

conduct, free of charge, of civil cases in the county courts and police courts of London, which have as yet no poor persons procedure, such as exists in the High Court. The Committee's work in dealing with cases in court is concerned almost entirely with matters referred to it by poor man's lawyer centres, and the cases requiring the Committee's assistance are annually increasing-315 new cases came in during the year ending the 31st March, 1931. Of that year's cases, less than 5 per cent. were taken into court unsuccessfully, and about 35 per cent. were taken into court and won. Facts and figures, however, are unnecessary in commenting on the obvious necessity for such an organisation as the Bentham Committee which has so admirably and efficiently filled a serious gap in charitable legal work. A work of this nature and magnitude, however, despite the voluntary and gratuitous services of solicitors and barristers who conduct the cases, must inevitably involve a certain amount of expenditure to meet the various items of the Committee's annual running costs, including staff, rent of office, court fees, etc. In this connexion, and with a view to obtaining increased financial support for this useful and necessary work, a wireless appeal was broadcast on the 21st February. May we, too, appreciating the value and real importance of the Committee's labours, urge those to assist who have not already, or do not now, help in any way.

The Ouick and the Dead.

THERE IS a great deal to be said in favour of the proposal contained in the pamphlet on "Road Accidents," published by the Pedestrians' Association, of 134, Fleet-street. It is suggested that the law be altered so that pedestrians injured by motor vehicles on the road should be entitled to compensation without the present necessity of proving negligence on the part of the driver, except where want of care on the part of the pedestrian is shown. The day has gone when the community was divided into two classes, motorists and pedestrians, as nearly everybody who does not own a car often uses an omnibus, and even the most enthusiastic car owners have been known to use their feet. The proper modern classification of road users would probably be that which divides them into the quick and the dead, and the enormously increased number of road accidents to pedestrians of recent years together with the increase in facilities offered by insurance companies, point to the necessity for some change in the law. Sir ALEXANDER BUTTERWORTH, a vice-president of the Pedestrians' Association, has pointed out that all that would be necessary for the working of the proposal would be an extended insurance policy for drivers. Whether such a change in the law would decrease the number of street accidents by making drivers more careful may well be doubted. The dangers of walking in Germany, France, Holland and other European countries, where the proposed change is already law, are in fact no less than they are in

England. Juries have long been known to take the view that of two innocent parties the insurance company should suffer, and that is why it is the general rule of practice never to disclose to the jury in actions for personal injuries that the defendant is insured, and if that fact slips out the judge has a discretion to discharge the jury and to order the plaintiff to pay costs: Gowar v. Hales [1928] I K.B. 191. This rule has, however, been considerably modified since the passing of the Road Traffic Act, 1930 (21 & 22 Geo. 5, Ch. 43), s. 35 of which makes it illegal for any person "to use or to cause or permit any other person to use a motor vehicle on a road unless there is in force in relation to the user of the vehicle by that person or that other person, as the case may be, such a policy of insurance or such a security in respect of third-party risks as complies with the requirements of this part of this Act.' Juries are, therefore, bound to know that a motorist is committing a crime if he is not so insured. The proposed amendment of the law would furthermore not be unwelcome to lawyers, as it would tend to discourage the activities of ambulance chasing agencies, the existence of which sheds no credit on the legal profession.

Noise at Night.

A CORRESPONDENT to The Times from Albemarle-street has voiced his sufferings from the noises there made by cars at night, largely by young visitors to two or three local night clubs, who do not trouble about would-be sleepers. On the problem of noise at night generally, perhaps we may refer to our article "Urban Quietude by Law," 72 Sol. J. 671, discuss-ing the possibility of "Zones of Silence" in large towns, so ensured by closed physical barriers at night. That the idea is neither impossible nor otherwise impracticable is manifest from the three instances we cited from the heart of London, namely, the Temple, Lincoln's-inn and Gray's-inn. legal colonies desired quiet for their studies, and have so maintained their areas inviolate. Owners developing property used to dedicate their roads as a matter of course, but of late there has been a reaction, and, as an example, the important residential Holly Lodge Estate, at Highgate, remains an enclave. For the possibilities of town planning on these As to bygone lines we may refer to our previous article. London, there is an interesting passage in Sir A. E. Pease's recent book, "Elections and Recollections," in which he states (p. 272) that "on the London private estates of the great landowners there were some 200 gates; many of them gave protection to the residential roads, crescents and squares in the West End. In some cases a gate-keeper supervised the traffic; other gates and bars were open by day to general traffic and closed at night about 10 or 11 p.m. Residents within the barred gates were usually provided with keys. The residents were really the chief sufferers by the abolition of the gates." Although he speaks of as many as 200 gates, the London Streets (Removal of Gates) Act, 1890 (c. ccxlvii), the occasion of the passage above, concerned four only, namely, those in the remoter half of Bloomsbury, blocking access to the great northern termini. Sir A. E. Pease caused a section to be inserted in the Act, providing for compensation for injurious affection in respect of the enhanced traffic, and thereby offended his own party. Possibly a few of the ancient barriers still remain in London, but hardly in places where they can obstruct important traffic.

Honouring "Per pro" Cheques.

DIFFICULT POINTS of law have been raised on the misuse of the authority given to Lord Terrington by the late Sir Harold Recritt to draw cheques on the latter's bank account on his behalf, and now Midland Bank v. Reckitt and Others (76 Sol. J. 165), has followed Reckitt v. Barnett [1929] A.C. 176, to the House of Lords. In both cases Lord Terrington, under a wide power of attorney, drew cheques on Sir Harold's account, signing on the face of them as

attorney, and in each he did so for his own purposes, and not on his principal's behalf. In Reckitt v. Barnett the cheque was used to pay the respondents for a motor car which, to their knowledge, was bought by Lord Terrington for his personal use. In Midland Bank v. Reckitt the appellants had been pressing Lord Terrington to pay off his overdraft with them, and Lord TERRINGTON had handed them a cheque similarly drawn for that purpose. In each of the above cases there was disagreement between the Court of Appeal and that of first instance, but in the first the House of Lords restored the original judgment, while in the second they affirmed that of the Court of Appeal. In the latter case Lord ATKIN held that the appellant bank had converted the cheques, in the same way as those discussed in Morison's Case [1914] 3 K.B. 356, had been converted. In this instance, however, the decision turned on the principal's acquiescence in the agent's course of dealing. In the present case the 'per pro" cheque was the outcome of the appellant bank's pressure on Lord Terrington, and was used to pay his debt to them. The case thus does not quite cover that in which an attorney draws his principal's cheque to his own account when it is solvent, and afterwards uses the money thus credited to him for his own purposes, but bankers will probably henceforth deem it unwise to honour any cheques drawn on a principal by an attorney in the latter's own favour without either special authority, or rigid proof that the act of drawing the cheque is otherwise authorised. Lord ATKIN expressed his opinion that the two Reckitt Cases cited above fell within the same principles, and negatived the operation of s. 82 of the Bills of Exchange Act, 1882, by the finding of negligence against the bank. The operation of s. 25 in favour of the bank was similarly precluded by the fact that Lord Terrington, in drawing cheques on his own behalf, was not acting within the limits of his authority.

Pulling their Weight.

In cases where damages, not agreed, are claimed in civil actions tried with juries the responsibility of assessing those damages rests upon the jury. They, and they alone, subject, of course, to any qualifying indication dropped from the Bench or from counsel, must determine what an unsuccessful defendant has to pay. This seems to some extent inconsistent with the position which obtains in criminal cases where the jury, having brought in a verdict of "guilty" are not called upon to say what penalty the convicted man must suffer for his sins of commission or omission. The responsibility of determining the nature and extent of the punishment to be inflicted, subject to the relevant statutory limitations, is with the Bench. In view of the many and varying factors which must be taken into consideration in criminal cases in arriving at an appropriate penalty it would not appear to be desirable that its assessment should be left to the jury whose knowledge of the attendant circumstances and probable future results of the sentence they impose must be strictly limited. However, there is something to be said for the suggestion that the jury might be allowed to indicate to the judge their view of what punishment an offence merits, and in that case much responsibility would be lifted from the judge's shoulders. A Bill in this connexion-to make jurors share with the Bench the responsibility of assessing penalties—has just been passed by the French Chamber (The Times, 3rd March). Secret ballots, it appears, are to be taken, the jurors voting in an order determined by lot, and the President of the Court last of all. If, after two ballots, the majority of votes has not been given in favour of a particular penalty, the most severe penalty proposed will be excluded from the third ballot. This procedure will be repeated indefinitely until a penalty is voted by a majority. In theory the system has undoubtedly much to recommend it, but it seems probable that in practice the time taken to arrive at the penalty will exceed that occupied by the hearing of the case?

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Criminal Law and Practice.

MOTOR OFFENCES OVERLOOKED.—A very mild form of winking at offences is announced by Scotland Yard, which by new orders to the Metropolitan Police "extends the leniency of the police attitude in circumstances where it is obvious that offences are the result of oversight." Trivial offences are to be met "with mild admonition or advice."

This fatherly attitude, perfectly right and proper as it is, is less the result of native kindheartedness than of the impossibility of doing anything else. Courts of summary jurisdiction are swamped with road traffic cases which have to be hurried through with indecent haste if other important work is not to suffer. Police officers kick their heels in policecourt waiting-rooms instead of going about their police duties. We are in a vicious circle. A very rapid development of a new means of locomotion has led to a mass of detailed regulation creating hundreds of small offences. There are thousands of offenders where hundreds only can be dealt with. The withdrawal of police from other police duties facilitates serious crime, often performed by the agency of the motor car itself. So we go merrily round like a squirrel in a cage. Overhead is the developing threat of a new traffic, with the prospect of more regulative law and further congestion of the tribunals.

PRESCRIPTION IN FRENCH LAW.—Nemo ex dolo suo proprio relevetur, aut auxilium capiat is a maxim which most lawyers would take to be of universal application, yet it would seem that the French criminal law affords a striking exception in principle.

An extradition case, recently at Bow-street Police Court, came to an unexpected ending, the accused man being discharged by the magistrate at the request of the representative of the French authorities. The facts, as revealed in the newspaper reports, were as follows: In 1928 one Edouard Louis was charged at Bow-street upon an extradition warrant for that in 1923 he committed an offence in France. Louis was remanded, and when released on bail failed to re-appear at Bow-street. A few weeks ago a man alleged to be Louis (and, according to the evidence, apparently not disputing that fact) was charged with an offence in England and appeared at Bow-street. Thereupon the extradition proceedings were resumed, and the accused, who throughout denied that he was the man who committed the offence in France, though apparently admitting that he was the man accused of it in 1928, was several times remanded.

At the recent hearing a representative from the French Embassy, who attended the proceedings, informed the magistrate that owing to the efflux of time the accused would no longer be liable to trial and punishment in France even if he were surrendered, and he therefore asked that the proceedings should be withdrawn. This, he said, was the French law, even if it were by the accused's own act, such as evasion of trial, that the time limit had run out and the accused could plead prescription.

The accused was accordingly released.

MAGISTRATES' CLERKS.

The following resolution has been passed by the Llanelly Law Society:—

This society views with alarm, as prejudicial to the interest of justice and to persons on trial, the growing practice of appointing laymen to the office of magistrates' clerk. The society feels that for a layman to advise a bench is inconsistent with the general principle of our judicial system, that no one but a qualified person should represent parties to proceedings in courts, and requests The Law Society to take all necessary steps in conjunction with the Bar Council to secure an amendment of the law and provide that only qualified solicitors or barristers be appointed to the position of magistrates' clerk.

Legal Maxims.

"RES IPSA LOQUITUR."

"The mere fact of an accident is not generally prima facie evidence of negligence": per Vaughan Williams, L.J., in Wing v. L.G.O.C. [1909] 2 K.B. 652. But in certain circumstances the maxim res ipsa loquitur applies so that the accident itself affords, in the absence of explanation, evidence of the defendant's negligence.

Before this doctrine is called in aid, two tests must be satisfied. First, the defendant must have had sole control of the direct cause and the essential accompanying circumstances of the accident. Secondly, the accident must be such as does not ordinarily occur without negligence. Erle, C.J., in Scott v. London Dock Co., 34 L.J. Ex. 220, said: "... where the thing is solely under the management of the defendant or his servant, and the accident is such as, in the ordinary course of things, does not happen to those who have the management of machinery and use proper care, it affords reasonable evidence, in the absence of explanation by the defendant, that the accident arose from want of care." More recently, FLETCHER MOULTON, L.J., in Wing v. L.G.O.C., expressed himself on the question of control as follows: "... it may generally be said that the principle only applies when the direct cause of the accident, and so much of the surrounding circumstances as was essential to its occurrence, were within the sole control and management of the defendants or their servants, so that it is not unfair to attribute to them a primâ facie responsibility for what happened.

The following cases illustrate the importance of the question of control. In Welfare v. London & Brighton Railway Co. (1869), L.R. 4 Q.B. 693, the plaintiff proved that he went to the defendants' station for the purpose of travelling on their railway. He was directed by a porter to a time-table in the portico, where a plank and a roll of zinc fell from the roof and injured him; a man was then seen on the roof. The court held that, as there was nothing to show that the man seen on the roof was the defendants' servant, the action failed. Again, in Wing v. L.G.O.C., the only evidence tendered was that a motor omnibus belonging to the defendants skidded on a greasy road and ran into a lamp post, thereby causing damage to the plaintiff. FLETCHER MOULTON, L.J., after the passage quoted above, said: "An accident in the case of traffic on the highway is in marked contrast to such a condition of things. Every vehicle has to adopt its own behaviour to the behaviour of other persons using the road, and over their actions those in charge of the vehicle have no control." In Ayles v. S.E.R. Co., L.R. 3 Exch. 146, the defendants' train whilst stationary on their line was run into by another train. The moving train was at fault. Several companies had running powers over that part of the defendants' line on which the accident occurred, but no evidence was given that. the moving train belonged to or was under the control of the defendants. The court held that, as the line belonged to the defendants, the moving train must be presumed to be under their control.

In considering the second test, it is to be observed that the accident must be solely attributable, primâ facie, to want of care. The doctrine has been applied in the case of a brick falling from a railway bridge on to a pedestrian lawfully passing beneath: Kearney v. London & Brighton Rly. Co. (1871), L.R. 6 Q.B. 759; to a barrel of flour rolling from an upper doorway of a warehouse upon a passer-by in the street: Byrne v. Boadle (1863), 2 H. & C. 722; and to bags of sugar falling from a crane upon a customs officer who was lawfully upon the premises: Scott v. London Dock Co. But it was held otherwise in Wakelin v. L. & S.W.R. Co. (1886), 12 App. Cas. 41, where the dead body of the plaintiff's husband was found on the defendants' railway line at a level crossing. Lord Halsbury, L.C., said: "... the plaintiff, who gives evidence of a state of facts which is equally consistent with

the wrong of which she complains having been caused by—
in this sense that it could not have occurred without—her
husband's own negligence as by the negligence of the defendants
does not prove that it was caused by the defendants' negligence.
She may, indeed, establish that the event has occurred through
the joint negligence of both, but if that is the state of the
evidence the plaintiff fails, because 'in pari delicto potior est
conditio defendentis.'" He observed that there was nothing
to show that the train ran over the man rather than that the
man ran against the train.

In a Scottish case, Henderson v. Mair [1928] S.C. 1, a passenger in an omnibus brought an action against the owner. and proved that it swerved off the road into a wall and was upset. At the trial the owner suggested several possible causes, such as a pot-hole, or a stone on the road, or the bursting of a tyre. But these were not established by evidence, and it did not appear what was, in fact, the actual cause of the The court held that the doctrine res ipsa loquitur was not applicable to these facts, and that, if it were, the owner had offered a reasonable explanation and was not liable. In view of the decisions of English courts in Ellor v. Selfridge [1930] W.N. 45, and Halliwell v. Venables [1930] 99 L.J. K.B. 353, some doubt must be felt as to the accuracy of this decision. In any event, it is difficult to understand on what principle a defendant may escape liability merely by suggesting, without proving, a reasonable cause.

This doctrine is applicable to any case based upon negligence, but now it is probably of the greatest practical importance in relation to "running down" cases. In Wing's Case and in Henderson v. Mair, it was doubted how far it applied to motor accidents. But in Wing's Case Fletcher Moulton, L.J., said: "Exceptional cases may occur in which the peculiar nature of the accident may throw light upon the question on whom responsibility lies . .." A Divisional Court has held that the doctrine applies where a van runs on to the pavement, though it was pointed out that different considerations would have applied if the van had skidded: Ellor v. Selfridge. This decision was approved by the Court of Appeal in Halliwell v. Venables, where a car turned over on a broad open road on which there was no other traffic.

The doctrine has been applied to horse traffic. McCardie, J., in Gayler & Pope Limited v. Davies [1924] 2 K.B. 75, held that the bolting of a horse left wholly unattended in a street is prima facie evidence of negligence. This decision is not in conflict with Hammack v. White, 31 L.J. (C.P.) 129, and Manzoni v. Douglas, 6 Q.B.D. 145. In those cases the horses were not unattended, and at the time of the respective accidents those in charge of the horses were doing all in their power to restrain and control them.

The effect of this doctrine is to establish a prima facie case so as to prevent a non-suit. It affords reasonable evidence on which the tribunal may, but is not bound to, find for the plaintiff: see "Salmond" (7th ed.), at p. 34. In practice, the tribunal will probably, in the absence of explanation, incline to a verdict for a plaintiff who has established res ipsa loquitur.

Although the tests suggested above may assist to arrive at a proper conclusion, the application of the doctrine is a question of fact and it follows, therefore, that each case must be judged strictly on its merits. Whenever there is doubt as to the application of the doctrine it is advisable and usual for the defendant's counsel to submit that a primâ facie case has not been established. A practice has apparently grown up of non-suiting the plaintiff on a successful submission without taking the verdict of the jury. This practice was criticised by Scrutton, L.J., in Halliwell v. Venables. He said: "There has been too much lately of this trying to run cases on no evidence to go to the jury. It is much better for the parties in the matter of expense that the verdict of a jury should be taken in such a case coupled with a submission that there is no evidence to go to the jury, because then you save the

expense to the parties of a second trial. . . . Perhaps when counsel for the defendant know that that (depriving the defendant of the costs of the first trial in any event) is added to their risk, they may not be quite so ready to take the point that there is no evidence to go to the jury." This important passage should be borne in mind by anyone who is considering the application of this doctrine.

A Poor Man's Lawyer's Evening.

[CONTRIBUTED.]

As a friend of the writer—also a solicitor—once remarked, "If we don't make much money, we get plenty of fun," and if it be true—as it needs to be in the case of the average solicitor—that the interest of his work compensates him for the comparatively small financial reward he receives for doing it, the poor man's lawyer is certainly entitled to this compensation, for he gets nothing at all for his services.

The work is not lacking in interest, though it has a tendency to repeat itself in answering questions under the Rent Acts, the Summary Jurisdiction (Married Women) Acts, the Workmen's Compensation Acts and other legislation which particularly affects the poor, and in making the victims of street accidents understand that proof of negligence on the part of others and the absence of contributory negligence on theirs are important to the success of the claims they take it for granted they have against the owners of the motor cars, tramcars and lorries by which they get knocked down.

But there is more tragedy than humour as a rule in the cases which the poor man's lawyer has to consider, and the account that follows of the work of one session must not be regarded as typical. Indeed, its unexpected variety and unintended comedy are the reasons for thinking that it may interest those who have no experience of poor man's lawyer work, and if it also excites their sympathy it will have more than served its purpose. It is a perfectly true and in no whit exaggerated report of every case that was submitted to a poor man's lawyer in the course of one evening at an East End Settlement.

(1) Brother and sister sought advice on behalf of a younger brother who had entered into a matrimonial engagement which had an inauspicious beginning, as he had stipulated, doubtless on the advice of elder brother and sister, that in exchange for the ring he gave the lady, she should deposit with him £25 " to abide the event." The precaution appeared to have been fully justified, as, according to the story told by big brother (who could not speak a word of English) and sister-who was apparently also mother to them both-little brother had been jilted by the lady immediately after notice of the intended marriage had been duly given to the local registrar. She was willing to return the ring if she got back her £25. What more did her disappointed swain want? Was it damages for the injury to his feelings and affection, the extent of which could not be measured or even guessed at by the poor man's lawyer, who was not afforded the opportunity of seeing or questioning him? Both brother and sister said: No, their brother was quite willing to return the £25 in exchange for the ring, but they wanted him protected against any further claims on the part of the lady, which made the poor man's lawyer suspect that he had exercised the privilege which is usually regarded as the woman's and was more apprehensive of a hurt to his pocket than to his heart. The draft of a letter designed to destroy such an unworthy suspicion on the part of anyone else was the only prescription the poor man's lawyer could offer. It clearly failed to satisfy the anxieties of the protective brother and sister, but prima facie was more than they were entitled to, as on the facts they were imposing on the gratuitous service as well as the credulity of the poor man's lawyer.

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(2) From Whitechapel to Barranquilla in the Republic of Colombia is a far cry, but a call had to be made over that distance for \$600 said to be lying in a bank there to the credit of a Pole whose commercial activities in foreign parts had been put to an end by his death at sea, duly proved to the satisfaction of English officials at the Principal Probate Registry A letter to the British bank who act as agents in the City of London for the South American bank, inviting them to obtain confirmation of this story of foreign treasure and to furnish a plan of how to recover it was considered to be the most effective means of making the widow's Cockney voice heard and understood on the Spanish Main.

(3) No one would suspect that a dressmaker earning 34s. 6d. a week would have £50 of her own, or that, if she had, she would be foolish enough to lend it on the security of four post-dated cheques for £12 10s., which the borrower, of course, failed to meet, but she was saving enough and foolish enough for her story to be true, and the only help it was possible to give the poor woman was to refer her to the Poor Persons' Department, so that her case might be assigned to some solicitor who could conduct it under the Poor Persons' Procedure Rules.

(4) In the East End one does not expect to have anything to do with West End mannequins, but some of them have their homes there, and one at least adds her weekly wage of £2 10s. to her husband's earnings, which amount to only £1 10s. a week. A home, even in the East End, will not, however, be theirs much longer, for they have given a bill of sale upon the furniture which they bought in better times when the husband was a "£550-a-year man"—and a writ has been issued by his late partner for his share of the liabilities of an unsuccessful business venture. The poor man's lawyer could only hope that the partner might relent.

(5) A possession case, but the plaintiff, who has already issued the summons in the Whitechapel County Court, in spite of her inability to speak a word of English, needs an interpreter not a lawyer to attend her in court and is advised accordingly.

(6) At 10.5 a.m. a costermonger is wheeling his barrow and signals an oncoming tram to wait until he has pushed it past a cart loading at a timber yard. The driver ignores the signal and the costermonger's hand is jammed between the tram and the handle of his barrow. Before 10.5 p.m. on the same day he is seeking legal advice. No laches here, but no medical evidence either, because, as his daughter explained, "like all men" her father was a coward and would not go to a doctor lest the doctor should hurt him. Medical advice was prescribed before legal advice was tendered, beyond the suggestion—readily accepted by both father and daughter—that if there was no serious injury, work would be more profitable than litigation.

(7) If one poor man's lawyer fails to give you the opinion you would like to have you can always afford to go to another and get a second opinion, which may be more favourable—unless the second poor man's lawyer finds out about the first consultation, in which case he is apt to lose interest, especially when the client is such a fool that he refuses £3 15s. for four days' work, and is then offered £2 14s., and finally gets nothing from his employer except an invitation to take proceedings.

(8) Delusions take many forms, but one hardly expects even a man who looks a lunatic to consider himself entitled to help from the Discharged Prisoners' Aid Society if he has never been in prison. A case for the warden and not for the poor man's lawyer—as the lunatic himself agreed.

(9) Life's vicissitudes are many, but it shows how rapid fortune's changes can be that a man should be able to afford a £17 8s. 6d. portable wireless set one month, and, after paying one instalment of £1 9s. 6d., be under the necessity of consulting a poor man's lawyer the next month because he cannot meet his second payment under the hire-purchase agreement or get rid of his liability thereunder by returning

the set unless he pays another £8 cash. This spendthrift had no longer even eightpence to spend on a shave and haircut, which he obviously—even ludicrously—needed—so what use to tell him that he must discharge his legal obligations?

The poor man's lawyer is a lawyer, not a moralist—otherwise he could adorn this tale—as he could all the others, if he were not also a realist with a passion for "the truth—and nothing but the truth"—which alone makes these nine cases worth reporting.

Cinematograph Censorship.

The trouble at Beckenham as to the censorship of certain films indicates inherent difficulties in the task which can hardly be eliminated by any law giving effect to such require-The censorship of stage plays has lasted since the reign of James I, and his Act of 1605, was in fact only repealed by the Theatres Act, 1843, now in force. That Act provides that a copy of every stage play must, before it is produced in public, be submitted to the Lord Chamberlain, who may forbid its production, if, in his opinion, it is fitting for the preservation of good manners, decorum, or of the public peace so to do. Whether, in a free country, there ought to be any censorship at all, otherwise than by the exercise of the common law rules against indecency, insulting behaviour, libel, etc., is, no doubt, a highly controversial question, the arguments against it being fully presented in the preface to Mr. Bernard Shaw's play "Mrs. Warren's Profession." This play has at long last received the Lord Chamberlain's licence, after it had been withheld for years. In its early years, the cinematograph was used mainly to reproduce topical events, but some rough and tumble scenes were presently added, in subtlety and refinement hardly beyond the "Punch and Judy "standard. Whether a story told by cinematograph is a "stage play" within the Theatres Act, 1843, and so requiring the Lord Chamberlain's licence, does not actually appear to have been tested. Perhaps the most analogous case was that of Day v. Simpson (1865), 18 C.B. (N.S.) 680, where the actors mainly did their work below the stage, their reflections being reproduced on it by a series of mirrors. Byles, J., observed (p. 692), "I do not say that the reflections of figures on mirrors on a stage, without the accessories of actors, dialogue, scenery, lights and music, would constitute an infringement of the statute." However, one or two actors did for a short time appear on the stage in the piece considered, as a sort of Greek chorus, and it was held to be a stage play within the statute. In the early days of the cinema, the dangers of the inflammable film became manifest, and this led to the passing of the Cinematograph Act, 1909, giving local authorities power to grant licences for cinemas, subject to Home Office rules for safety. It was soon held in London County Council v. The Bermondsey Bioscope Company Ltd. [1911] 1 K.B. 445, that the scope of the Act was not confined to safety only, and that the county council might make conditions in their licences as to other matters. in that case did not concern censorship, however, but a veto on Sunday, Good Friday and Christmas performances. In R. v. L.C.C., ex parte London & Provincial Electric Theatres Ltd. [1915] 2 K.B. 466, the refusal of licence to a company on the ground that it was largely composed of alien enemy shareholders was held justified. In Ellis v. Dubowski [1921] 3 K.B. 621, the power of censorship under the 1909 Act was held good, though its exercise through the British Board of Film Censors, without right of appeal from it, was ruled ultra vires. As is well known, this is a body set up by the trade itself, without any statutory or other authority to uphold its decisions, save, one may suppose, by the process of boycott, which, as may perhaps be deduced from R. v. Denyer [1926] 2 K.B. 258, and similar cases, is an equal or perhaps even more

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effective deterrent than a statute. A dictum in Ellis v. Dubouski, supra, that a rule requiring approval of a film by the British Board of Film Censors, subject to appeal to the licensing body, would be valid, was approved in Mills v. L.C.C. [1923] I K.B. 213. In this case the judges also sanctioned a discriminatory rule, long since adopted by the British Board, whereby certain films could be licensed for exhibition to persons over sixteen only. The statute regulating the Lord Chamberlain's veto does not permit of this discrimination. The question whether a cinema film is a "stage play" within the Theatres Act, 1843, and so requiring the Lord Chamberlain's license for public performance may now perhaps be regarded as academic, for the powers reposed in the licensing authorities which by successive decisions have been read into the Act of 1909, are probably greater than those conferred by the older Thus the Lord Chamberlain no doubt deems his interference as unnecessary, and presumably the Board of Trade, in registering films under the Cinematograph Films Act, 1927, has only regard to the fact whether a particular film is British or foreign. If a censorship of plays is necessary, that of films would logically follow, but it is note-worthy that, from first to last, "Hansard," on the passing of the 1909 Act (reference to which, of course, would not be permitted as argument on its construction in court) fails to disclose any mention or intention of film censorship, the debates taking place on the assumption that the measure was to be passed for the sole purpose of protecting the public against fire. If the Act had not been construed to authorise censorship, no doubt the question whether a film was a "stage play" within the Theatres Act, 1843, would long since have been raised and decided. On the test of Day v. Simpson, supra, even a silent film would appear to be a "stage play within the Act, and so, à fortiori, a "talky."

Company Law and Practice.

CXX.

ACCOUNTS .- IV.

As I indicated in the first article of this series on accounts, it is my intention to deal with the statutory requirements as to the accounts of companies registered under the Companies Acts, with particular reference to the criticisms which have recently been heard in this connexion. It is necessary, in order to deal satisfactorily with this subject, to have the legislation well in the front of one's mind, and I have therefore been endeavouring to lay a foundation by a preliminary survey of various statutory provisions which bear on com-panies and their accounts. This week, however, I hope to get a little nearer the heart of the subject by an examination of the requirements of the Statute as to the contents of balance sheets; these requirements, it will be seen on examination, are not unduly exacting, as anyone who has made a practice of studying published balance sheets will realise, for many of these documents are by no means as informative as they might be. One of the unfortunate things about the Companies Act, 1929, is that one has to search through it to find out what is there said about the contents of balance sheets, for, though the majority of the requirements of this nature are found in, or not far away from, one particular section, there are other, and very important, requirements which crop up in totally different, though not entirely unexpected, places

It is not, I think, possible for the fair-minded critic to complain of this arrangement—the draftsmen of the Act do, from time to time, come in for well-merited criticism, but, with regard to this question of arrangement, they are obviously in a difficulty. Take, for instance, that section of the Act which gives a company power, in certain circumstances, to issue shares at a discount: when that power has been exercised, certain particulars must appear in the balance sheet with

regard thereto. It is just as logical to put the sub-section which deals with those particulars in the section dealing with the issue of shares at a discount as it is to put it in the balance sheet section: and, as a matter of fact, the former course has been preferred. I will, in due course, collect together in this column these various scattered sections, so that my readers will have readily available in one place such information as would enable them to frame, if called upon so to do, a balance sheet in accordance with the statutory requirements.

Sections 124 to 128 inclusive are the principal sections devoted to the contents of balance sheets; of these, ss. 125 and 126 only apply to cases where there are subsidiary and holding companies, while s. 127 defines the phrase "subsidiary company" as used in the Act. Further, s. 128 is not exclusively devoted to the contents of balance sheets; it requires "the accounts which in pursuance of this Act are to be laid before every company in general meeting" to contain particulars showing various matters, but, as we have already seen in this column, this might equally well apply either to the profit and loss account or to the balance sheet, and, in one instance at any rate, the particulars required are much more of a nature fit for the profit and loss account then the balance sheet

Section 124 is, therefore, the most important section for our present purpose; by sub-s. (1) it provides that every balance sheet must contain a summary of the authorised and issued share capital, the liabilities and assets of the company, together with the particulars necessary to disclose the general nature of those liabilities and assets, and to distinguish between the amounts of the fixed assets and the floating assets, and it must state how the values of the fixed assets have been arrived at. There is really very little of any importance here; in the first place, it is difficult to see how it would be possible to produce a balance sheet, in the literal sense, without following out to some extent the terms of the section-thus, issued share capital, and liabilities and assets seem indispensable to the striking of a balance. The balance sheet of every company which has actually issued redeemable preference shares must also contain a statement specifying what part of the issued capital of the company consists of such shares, and the date on or before which those shares are, or are to be liable, to be redeemed (s. 46 (2)). This provision has, by its last words, caused some trouble; not, ndeed, in connexion with balance sheets, but because these words seem to imply that preference shares which are

redeemable at any time in futuro cannot be issued.

Disclosure of the general nature of the assets and liabilities does not amount to much—book debts and sundry debit balances, or trade creditors, for instance, are entries which do not, in the ordinary way, appreciably assist the investor in his quest for information. However, it would obviously be impossible for the legislature to lay down any rules of a completely satisfactory character, probably it has been wise to confine itself to somewhat vague generalities.

Section 124 (2) requires to be stated under separate headings in the balance sheet and so far as they are not written off— (a) the preliminary expenses of the company; and

(b) any expenses incurred in connexion with any issue of share capital or debentures; and

(c) if it is shown as a separate item in or is otherwise ascertainable from the books of the company, or from any contract for the sale or purchase of any property to be acquired by the company, or from any documents in the possession of the company relating to the stamp duty payable in respect of any such contract or the conveyance of any such property, the amount of the goodwill and of any patents and trade marks as so shown or ascertained. Another item which has to be shown in the balance sheet, so far as not written off, is particulars of the discount allowed on the issue of any shares issued at a discount (s. 47 (3)).

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The balance sheet must also, where any liability of the company is secured otherwise than by operation of law or any assets of the company, contain a statement to that effect, though the particular assets so charged need not be specified (s. 124 (3)). Particulars must be given in the balance sheet of the debentures of the company which can be re-issued under a power vested in the company to re-issue redeemed debentures (s. 75 (3)); it would not be right any further to digress at this stage to deal with the re-issuing of redeemed debentures—suffice it therefore to remind my readers that the power to re-issue redeemed debentures arises more easily than it did before the coming into operation of the Companies Act, 1929.

One of the features of company finance which has caused much heartburning in the past is loans to directors and other persons connected with the company; loans to directors (and their remuneration) are among the matters dealt with by s. 128, which requires them to be shown in the annual accounts of the company, though not necessarily the balance sheet. But, somewhat inconsistently, certain other loans must appear in the balance sheet; these are referred to in s. 45 and are (a) loans by a company of money for the purchase by trustees of fully-paid shares in the company to be held by or for the benefit of employees, and (b) loans by a company to persons, other than directors, bonâ fide in the employment of the company with a view to enabling them to purchase fully-paid shares in the company to be held by themselves by way of beneficial ownership.

(To be continued.)

A Conveyancer's Diary.

There is a point which cannot, I think, often arise, and, if it had not been brought to my notice as one occurring in actual practice, I should have thought, perhaps, so unusual as not to be of general interest. I think, however, that

every question which results from the provisions of the L.P.A., 1925, and is known to have arisen in practice, is worth considering.

By s. 10 of the Conveyancing Act, 1882, it was enacted as follows:—

(1) Where there is a person entitled to land for an estate in fee, or for a term of years absolute or determinable on life, or for the term of life, with an executory limitation over on default or failure of all or any of his issue, whether within or at any specified period of time or not, that executory limitation shall be or become void and incapable of taking effect, if and as soon as there is living any issue who has attained the age of twenty-one years, of the class on default or failure whereof the limitation was to take effect.

(2) This section applies only where the executory limitation is contained in an instrument coming into operation after the commencement of this Act.

The case which I have in mind is one where under an instrument which came into operation after the commencement of the Conveyancing Act, 1882, and before 1926, an undivided share in land was settled so as to vest in A in fee simple with an executory limitation over on default or failure of his issue, and after 1925 one of his issue attained the age of twenty-one.

What is the result ?

The Conveyancing Act, 1882, is repealed; but in place of s. 10 of that Act there is s. 134 of the L.P.A., 1925, which, in effect, re-enacts it. The latter section, however, only applies "where there is a person entitled to—

(a) An equitable interest in land for an estate in fee simple or for any less interest not being an entailed interest, or (b) Any interest in other property not being an entailed interest."

As regards instruments coming into operation before 1926, however, the section only applies to "limitations of land for an estate in fee simple or for a term of years absolute or determinable on life or for a term of years."

Now, "land" in the L.P.A., 1925, does not include an undivided share in land (s. 205 (1) (ix)), so s. 134 does not apply, and A would not be entitled to dispose of his share in the proceeds of sale arising under the statutory trusts so as to defeat the executory limitations over.

This seems to have been an oversight in the drafting of s. 134 which might have saved the rights of A in such a case. I doubt if the result which I have suggested was intended. If it were intentional, I do not see why it should have been.

A very interesting recent case is Re Turner: Hudson v. Turner [1932] 1 Ch. 31.

Power of Appointment created by Will—Objects pre-deceasing Testator. A testator by his will devised and bequeathed all his real and personal estate to his wife upon trust for sale and after payment of his funeral and testamentary expenses and debts upon trust to invest the residue and to stand possessed thereof in trust to pay the income thereof to

in trust to pay the income thereof to herself for life. The will continued: "And I hereby empower my said wife to appoint my said trust estate to my two children in such proportions as she shall think fit, and in default of such appointment and so far as such shall not extend I direct that the same shall be equally divided between my said two children."

The testator had two children, a son and a daughter. The son pre-deceased the testator.

By her will the testator's widow, after reciting the power of appointment contained in his will, appointed the whole of the testator's estate to the daughter.

The question was whether the widow of the testatrix had power to appoint the whole estate to the daughter or only one-half, having regard to the fact that the son, who was the only other object of the power, had pre-deceased the testator.

The judgment of Maugham, J., calls attention to an interesting discussion between Lord St. Leonards in "Sugden on Powers," and Mr. Jarman in "Powell on Devises."

Lord St. Leonards sets the ball rolling in the eighth edition of "Sugden" by stating that "Where a power is given by will to appoint an estate amongst several objects and the estate in default of appointment is given to them as tenants in common, the death of any of the objects in the life of the testator will, pro tanto, defeat the power and devise over, so that the power and devise will only remain as to the shares of the survivors."

That statement of the law was, beyond doubt, based upon the decision in *Reade* v. *Reade* (1801), 5 Ves. 744.

To that Mr. Jarman replied in "Powell on Devises," with a reasoned statement, expressing the view that the opinion of the learned author of "Sugden" could not be sustained, and referring particularly to Boyle v. Bishop of Peterborough (1791), 1 Ves. Jun. 299.

Then follows a rejoinder by Lord St. Leonards who "sees no reason whatever to amend the text" of the previous edition of his book, but states, in fact, that after a full investigation he adheres to his opinion. The learned author writes: "When the objects are once living and the power may be exercised in their favour, it operates as it was intended, and subsequent events will not defeat it, although they may vary its application: but when the power as to an object never arose and the share of the estate itself, which that object, if living, would have taken in default of appointment, lapses, it is reasonable that the power over that share should also lapse, if I may be allowed the expression."

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The final word was with Mr. Jarman, who in "Jarman on Wills," referring to the comments in "Sugden," and writing of himself in the third person and in the grand manner, observes: "For though he is still unable to discover any solid ground for the alleged difference of effect in regard to the power, where the failure of the gift takes place before and where it takes place after the death of the testator, yet no cases commented on by the distinguished writer in question seem to favour such a doctrine, and as it is really of more importance that the rules on such points should be certain than that they should be decided in the manner most consistent with principle, he has not felt disposed to revive the discussion.

And so the controversy came to an end, and Maugham, J., after quoting the passage which I have just cited is reported to have said: "That feeling is one that I share, and I am not disposed at this date to doubt the principle!

The learned judge accordingly held that by reason of the death of one of the two children before the death of the testator the power was thus far defeated, with the result that the widow had power only to appoint one half of the estate. His lordship decided, however, that the excessive appointment to the surviving daughter was not inoperative, but was effective with regard to one-half of the testator's estate.

Landlord and Tenant Notebook.

It is only under exceptional circumstances that questions as to the incidence of tithe rent-charge arise between landlord and tenant nowadays. Nevertheless, some of the decisions are Liability for Tithes. worth noting if only for the guidance they

afford when interpreting other statutory enactments which prohibit contracting out, an ever-growing class.

The first Tithe Act, that of 1836, which dealt with payment in kind and also introduced commutation, definitely contemplated placing the incidence on tenant rather than landlord, and s. 80 gave the tenant whose lease contained no provision to the contrary a right to deduct the amount "from the rent payable by him to his landlord," and to be " allowed the same in account " with his landlord. The effect of these words was considered in Dawes v. Thomas [1892] I Q.B. 414, an action for excessive and illegal distress, the point at issue being whether the deduction had to be made from the next payment due. It has been definitely laid down that in the case of Schedule A income tax the right of deduction is lost if not exercised at the first opportunity (see Ord v. Ord [1923] 2 K.B. 432; and see The Solicitors' Journal of 9th January, 1932, vol. 76, p. 20). The wording of the Tithe Act, s. 80, is, however, less explicit, and the "allowance in account" certainly justified reasonable doubt. It was held, however, that deduction must be made from the next payment of rent; but the court left open another question, namely, whether an assignment of the reversion made any difference.

The Tithe Act, 1891, avoided contracts by a tenant to pay tithes, but contains a saving for old leases, giving the landlord a remedy over against the tenant, and if there be any pre-1891 tenancies left with a tenant's covenant to pay tithes effect will thus be given to the agreement. The machinery of the Act led to an interesting practice point in the case of In re Tithe Act, 1891: Hughes v. Rimmer [1893] 2 Q.B. 317, for by s. 2 (6), and by the Rules, a landlord, before enforcing such a provision, has to give notice to the tithe owner of the tenant's liability, or else to obtain a certificate from the county court of "good and sufficient cause," for having omitted to do so. In this particular case the liability of the tenant was itself disputed, and he objected to a certificate being issued before that point had been considered; it was held, however, that it was not a relevant consideration.

Attempts to evade prohibition of contracting out have not been successful. The method employed has been to qualify the reddendum. In Ludlow v. Pike [1904] 1 K.B. 531, the plaintiff's predecessor in title had, in 1897, let a farm to the defendant at a yearly rent of ---, and also by way of further rent "so much as the landlord shall pay for tithe rentcharge on the said premises." Channell, J., while commenting on the ways of the Legislature, held that the enactment was sufficiently wide to make the "further rent" irrecoverable. His decision was affirmed in Tuff v. Guild of Drapers of the City of London [1913] 1 K.B. 40, C.A., in which the landlords were defendants who had sought to recover tithe paid by deducting the amount from that of the valuation. The reddendum on which they relied was an elaborate one. providing for payment of the rent without any deduction whatsoever except landlord's property tax, also of such further sums as should be expended for insurance, for tithe rentcharge, etc. The case was strenuously fought, the defence exploiting to the full the argument that a landlord was entitled to ask whatever rent he could get for his land. In the lengthy judgments delivered this point received a good deal of consideration. The enforceability of provisions for progressive and sliding rents is recognised, and the learned lords justices were constrained to draw a distinction between particular and general provisions, and to condemn any reddendum which flouted the Tithe Act, 1891. One wonders what would have been the result if the draftsmen of the lease had been yet more subtle, and had drawn the instrument so that the rent were "a + x," x being determined by the price of corn, etc., so as to coincide with the amount of tithe payable.

The tithes dealt with by the 1891 statute are "tithe rentcharge issuing out of lands and payable in pursuance of the Tithe Acts" (s. 9 (2)), and a few years ago Re Salter and Awdry's Lease, Property and Estate Co. v. Blunt [1921] 2 Ch. 141, reminded us that there are, in the City of London, tithes which do not fall within that definition. The charges in question were created by 22 & 23 Car. II, c. 15, for the benefit of churches replacing those destroyed by the Great Fire. They are recoverable by distress, and are assessed on lands; but they are not dealt with by the Tithe Acts, and tenants cannot

deduct the amount from rent.

Our County Court Letter.

THE RESPONSIBILITIES OF GARAGE PROPRIETORS.

The question of liability for theft has been considered in two recent cases. In Heatons (Leeds) Limited v. Bull Brothers, at Lambeth County Court, the claim was £47 12s. 3d., as damages for negligence as bailees. The plaintiffs' case was that (1) their traveller had left his car (with the door locked) in the defendants' garage, (2) an employé of the defendants (in order to make way for another car) had afterwards moved the traveller's car into the street, (3) the door was there forced, and sample coats (worth the amount claimed) were stolen. The defence was that the traveller usually left the car in the street, for the garage hands to drive it inside when opportunity offered, but on the occasion in question the process was reversed, although the key had been left in the garage as usual. His Honour Judge Spencer Hogg observed that the chattel had been entrusted to the defendants who had discharged the onus of proving that they took such care and diligence as a careful and prudent man would use with regard to his own property. There was, therefore, no negligence for which the defendants could be held liable, and judgment was given in their favour, with costs.

In Paling v. Islip, recently heard at Nottingham County Court, the claim was for £52 10s., as damages for negligence as bailee of a motor car. The latter had been sold by the defendant to the plaintiff for £105 in September, 1930, and ave

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was returned for repairs in March, 1931, but was stolen from an authorised parking-place during an interval in a test run. It was subsequently recovered in a damaged condition, but only realised £32 10s. on a sale. The defendant's case was that (1) as he had undertaken to repair the car without charge (except as regards the supply of new spare parts) the bailment was gratuitous, (2) if the car had been restored to him, he could have re-conditioned it at a cost of £6 4s., and it would have realised a higher price. His Honour Judge Hildyard, K.C., observed that the police accepted no responsibility for cars parked in a public square, where the defendant had left the car for 11 hours, while he transacted his own business. The defendant had no right so to act, and, as the bailment was for gain, and not gratuitous, the plaintiff was entitled to judgment for £40 and costs. For prior references under the above title, see the "County Court Letter," in our issue of the 24th August, 1929 (73 Sol. J. 553).

THE DISMISSAL OF DOMESTIC SERVANTS.

In Sully v. Stapleton, recently heard at Tiverton County Court, the claim was for £1 1s., as arrears of wages as a houseparlourmaid. The plaintiff's case was that (1) she was engaged at £20 a year, living in, and was paid 30s. in advance on the 26th December, leaving 3s. 4d. owing out of her month's wages, (2) she worked for another seven days and left on the expiry of her notice on the 3rd January, but had been promised 10s. for extra cooking at Christmas. The defence was that (a) the extra 10s. was conditional upon the plaintiff being satisfactory, which was not the case, as another cook was engaged instead, (b) the whole month's wages had been advanced in December. His Honour Judge The Hon. W. B. Lindley found that the 3s. 4d. was not owing and that the extra 10s. for cooking had not been earned. The plaintiff was entitled, in respect of extra days worked, to 9s. 10d. (which had been paid into court) and judgment was accordingly given for that amount, with costs down to the payment in. (See also article entitled "Dismissal of Domestic Servants," 76 Sol. J. 87.)

Practice Notes.

NEW SUPREME COURT RULES.

Under the heading "Rules and Orders" in last week's issue, appeared three new sets of Supreme Court Rules and one Order of the Lord Chancellor relating to the Rules of the Supreme Court.

The first of these rules, namely, the Crown Office Rules, 1932, which were dated the 19th February, are already in force, and providing as they do for the representation by the Official Solicitor of poor prisoners in certain circumstances, are self-explanatory. These rules do not particularly affect the legal profession, but are of interest as a further example of the efforts now being made to ensure proper representation of persons unable to afford legal assistance.

The remaining two sets of rules, namely, the Matrimonial Causes (Foreign Conventions) Rules, 1932, and the Rules of the Supreme Court (No. 1) Rules, 1932, and the Order of the Lord Chancellor do not come into operation until the 1st April, 1932, and all three relate (inter alia) to matters concerning service out of the jurisdiction. The Matrimonial Causes Rules are largely self-explanatory, being designed to extend the application of those Rules of the Supreme Court relating to service of documents out of the jurisdiction, so as to apply them to documents in Matrimonial Causes.

The Rules of the Supreme Court (No. 1), 1932, are of particular interest to solicitors as the first rule effects a welcome substitution of three new rules for the old r. 3 of Ord. VII, which relates to change of solicitors. The old rule of that Order has frequently been the subject of criticism, and the new rules are highly welcome in that they would appear to clear up all the obvious difficulties and at the same

(and for the first) time to set out in clear and intelligible language the proper procedure to be adopted. Under the old rule it may be remembered no clear indication was given as to the proper place for filing the notice in cases relating to Chancery petitions or certain Admiralty proceedings or Matrimonial Causes; it was not clear what kind of copy was to be left in Chancery chambers, though in practice an office copy was required; no indication was given as to the leaving of the copy in Probate actions: and no provision for the information of the Associates' Department of the change when a King's Bench action had been set down for trial: confusion was often considerable owing to the lack of directions as to the order in which copies were to be served as between parties, and the appropriate Chambers or Registry; and finally the cases where a party in person wished to appoint a solicitor or a party appearing by solicitor wished to change and appear in person was not provided for at all.

The new r. 2 of Ord. VII, which fills up a gap created by the repeal of a rule some forty years ago, states clearly what the party or his new solicitor is to do, it makes the officer in the Action Department responsible for the transmission of the notices to the proper quarter and dispenses with the old office copy practice in the Chancery Division. The new r. 3 of the Order provides machinery for the removal from the record of the name of a solicitor who, for a variety of reasons, has become incapable of acting, when the party who employed him fails to take steps to do this. It should be noted that this procedure is to be by summons and not ex parte, and the Rule Committee have been careful, by sub-s. (4), not to prejudice the rights of the solicitor and his client inter se.

The new r. 4 of the Order enables a solicitor who has ceased to act to have his name removed in a proper case by order of the court or judge, and again the rule is so drafted as not to affect the rights of the solicitor and his client *inter se*.

The new rules relating to change of solicitor are now applied to the Crown and Revenue sides of the King's Bench Division, and Divorce and other Matrimonial Causes (see r. 6), so that we now have a complete and clear code of directions in all classes of matters, excluding Bankruptcy.

The second rule of the Rules of the Supreme Court (No. 1). 1932, contains amendments which on the face are merely verbal, but upon investigation these will be found to effect considerable change in the procedure as to service out of the jurisdiction. These amendments can hardly be described as unexpected, as they are obviously designed to clarify this procedure in the High Court, upon lines somewhat similar to the improvements recently made in the County Court Rules, and to remove the disparity recently referred to in this column (see vol. 76, p. 7). Amendment (a) of this rule enables the procedure of r. 8 of Ord. XI to be applied to service of a writ of summons (i.e., where the party to be served is a British subject), and not merely to service of a notice, and at the same time makes this procedure optional, so leaving it open to the serving party to adopt other methods of service, should he so elect. Amendments (b), (c) and (d) are consequential upon the expansion of the procedure.

Rule 3 of these rules effects an amendment of the procedure of r. 11 of Ord. XI by enlarging the application of that rule to service of documents for which leave to serve is not required, but which are nevertheless judicial documents and for which under the old rules no provision was apparently made.

The amendment effected by r. 4 is self-explanatory and applies only to Admiralty practice.

The fifth of these rules merely revokes an obsolete rule.
Rule 6, part of which we have already referred to as relating to the procedure as to change of solicitors, also affects the procedure as to service out of the jurisdiction, by making Ord. XI applicable to proceedings on the Crown side and the

Revenue side of the King's Bench Division.

The Lord Chancellor's Order adds Persia to the list of foreign countries to which the procedure of r. 8 of Ord. XI is to apply.

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POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

De-Rating, whether Benefit of Rates to be Passed to

Q. 2424. By a lease, dated November, 1928, A demised the third floor of a warehouse to B. The second floor of the same warehouse was demised to C. In his lease B covenanted "to pay two-fifths of all existing and future rates taxes and assessments duties impositions and outgoings whatsoever imposed or charged upon the second and third floors of the warehouse of which the demised premises forms part or upon the owner or occupier in respect thereof." The third floor has recently been de-rated as an industrial hereditament, but the second floor has not been de-rated. The rates on the whole building are paid by A and two-fifths of the rates attributable to the second and third floors have hitherto been repaid by B to A and the remaining three-fifths by C. Is B entitled to claim that the whole of the benefit of de-rating should accrue to him not-withstanding the specific terms of his covenant?

A. There is no question as to what was the intention of s. 73 of the Local Government Act, 1929, and the only question is whether the language of the section is sufficient to meet the present case. There are authorities to show that the word rent in an Act of Parliament is not necessarily confined to a sum reserved payable out of a hereditament by a redendum, e.g., Hastings v. N.E. Ry. Co. (1900), 69 L.J. Ch. 516. The opinion is given that in the present case the rent actually reserved in B's lease, plus the two-fifths of the taxes, would be held to be the rent payable by him for the purpose of the section and that B is entitled to the whole benefit of the de-rating.

Advertisements for Creditors-Time for Issuing.

Q. 2425. I understand that some practitioners advertise for creditors before and that others advertise after the grant of representation to a deceased's estate has been obtained.

(1) From the point of view of giving the personal representatives the full protection provided for by the Trustee Act, 1925, s. 27, is either method of procedure correct?

(2) If not, please say which is the correct method.

A. Many country solicitors issue a short advertisement before applying for probate and subsequently issue the full advertisement. We are aware that some solicitors do issue what appear to be the statutory advertisements on behalf of executors without reference to a grant having been obtained, and apparently before probate. We do not know of any ground for holding that such an advertisement is an ineffective protection, providing the will is actually proved by the executors. If the executors were to die before probate, it is considered other advertisements would have to be issued. In administration actions the advertisements are issued after summons to proceed, which, of course, is after grant of probate or administration. It is considered the same course should be followed.

Purchase at Auction-LIABILITY OF VENDOR.

Q. 2426. A client purchased a cow at a mart, the auctioneer warranting it to be right and straight. Three days after, on discovering that she was wrong in the udder, the client took the cow back to the vendor. The vendor refused to have the cow unless a veterinary surgeon's certificate was produced to the effect that she was wrong, as alleged. The veterinary surgeon's certificate was obtained, and the cow was taken again

to the vendor. On seeing the certificate he takes the cow back and the purchase price was repaid to the purchaser. The client claims, in addition to repayment of purchase money, five days' keep of cow, expenses bringing the cow from the mart to his farm, and taking her back to the vendor twice, and the fee paid to the veterinary surgeon. As a matter of principle the purchaser is anxious to take proceedings. Will you advise on the claim?

A. The real question in a case of this kind is one of fact. If the vendor honestly thought the cow was "right and straight," and if what it was suffering from existed when he sent it for sale but could not necessarily have been known to him or have been of a nature capable of being detected by a reasonably-cautious purchaser, the vendor would not be liable. As he has taken the cow back and repaid the price it is a question for the lay client to consider whether it is really worth while taking the risk of pursuing the matter further.

Income Tax-Schedule A.

Q. 2427. A landowner lets a farm on a yearly tenancy from 6th April, 1931, at the annual rent of £200, and by written agreement of tenancy it is provided that the tenant may lay down the whole or any part of the tillage land to permanent grass and the landlord will allow to the tenant one-half the cost of the grass seeds. The tenant not to plough out the land so laid down to grass. Eighty-three pounds has been allowed to the tenant by the landlord off the half-year's rent due 11th October, 1931. The landlord claims that the assessment of the farm under Schedule A for the year to April, 1932, should be £200 less the £83, namely £117. The Inspector of Taxes claims that the £83 was in respect of an improvement to maintain an existing rent, and that as the tenant bears half of the cost of the grass seeds that must be taken into account in arriving at the annual value, and that the annual consideration payable by the tenant for the farm is £250, and assessable under Sched. A at that figure. The landlord claims that the rent of £200 is only obtainable on the agreement by him to pay the half cost of the seed, as above stated, and is now the full annual value, or, in fact, more than the farm would let for at the present time if in the

A. It would appear that the clause in the agreement relating to the laying down of the tillage to grass is an option, and if such option is not exercised the rent of the holding would continue from year to year at £200. There is some point in the inspector's contention that the cost of the provision of grass seeds should be taken into account in arriving at the Sched. A value, as the landlord in effect lets the farm at £117 per annum on condition that the tenant provides seeds, etc., to the value of £83. On the other hand, it might be said that the utmost rent the property can command is £200 per annum, and then only on condition that under certain circumstances the landlord is prepared to grant a rebate in respect of the provision of grass seeds. It would seem advisable to resist the inspector's claim and seek the Commissioners' ruling on the matter. If evidence can be produced to show that a rent of £200 is in fact more than farms of a similar nature can be let for in the open market the Commissioners would probably rule in the appellant's

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THE WEEK'S ANNIVERSARY.

Jermyn, J., died on the 18th March, 1655. Called to the Bar at the Middle Temple in 1612, he built up a flourishing practice and became a serjeant in 1637. He was appointed a Justice of the King's Bench in 1648, shortly before the execution of Charles I, and after the royal tragedy retained judicial office, the court being then known as the Upper Bench. The atmosphere in which the law was administered at this period is well illustrated by the report of the trial of Lieutenant-Colonel Lilburne in 1649, for high treason—an unpopular piece of political persecution by the revolutionary rulers of England. Jermyn, J., as one of the judges, took an active part in the unsuccessful attempt to force a conviction. His ruling on the juror's curious application for a quart of sack to refresh themselves before they retired to consider their verdict, is a curious example of the inconsequent distinctions of the old law. He said that he had known such an indulgence granted in civil cases, but never at a capital trial: the court would, however, allow them a light if they wanted one.

DESPERATE TACTICS.

In summing up a breach of promise case recently, the Lord Chief Justice referred to an occasion when counsel addressing the jury on behalf of a defendant asked how could they possibly award the plaintiff a farthing damages for losing the opportunity of marrying such a miserable creature as his It would be interesting to have further and better particulars of the incident, which rather recalls the tactics successfully adopted in the case of Blake v. Wilkins at the Galway Assizes in 1817, when a young naval officer was suing an old and wealthy widow for breach of promise. The defendant's counsel set himself to laugh the case out of court, saving the verdict at the expense of his client's face. " How misapprehended have been the charms of youth," exclaimed, "if years and wrinkles can thus despoil their conquests and depopulate the Navy of its prowess.! How mistaken were all the amatory poets from Anacreon downwards who preferred the bloom of the rose and the trill of the nightingale! . . . For the gratification of his avarice, the plaintiff was contented to embrace age, disease and widowhood; to bind his youthful passions to the carcase for which the grave was opening, to feed by anticipation on the uncold corpse and cheat the reversionary worm." When the eloquent advocate left the court, he found that the aged client whose victory he had secured still had strength to wield a horsewhip.

A FRENCH EXPERIMENT.

France is trying an interesting legal experiment in confiding not only the verdict but practically the determination of the sentence to the jury. By this means, it is hoped to check the perverse acquittals which are apt to occur when jurors suspect that the punishment following conviction will be heavier than they approve. The difficulty is not unknown in England and was once strikingly exemplified at the Kingston Assizes after Wilde, C.J., had passed some severe flogging sentences on the first day. There was not another conviction during the whole assizes. But the jurors will not have carte blanche, for though they will deliberate on the verdict as heretofore, they must discuss the sentence with the presiding judge and his two assessors-quite an adequate check on obstinate perversity. There is a story told of a juror who, as soon as the jury retired, announced that the prisoner was a pal of his and that if he had to sit up all night he wouldn't find him guilty. The case was clear for a conviction and the foreman, taking the bull by the horns, said: "Gentlemen, we will now return to court and say that we are unanimously agreed on a verdict of guilty." Then turning to the recalcitrant one he added: "If you dare to open your mouth, I'll tell the judge what you've said in this room." There was no protest.

Reviews.

Testamentary Annuities. By MICHAEL BOWLES, Barristerat-Law. 1931. Demy 8vo. pp. xxvii and (with Index) 148. London: Stevens & Sons, Ltd. 7s. 6d. net.

In the preface to this useful little book the author sets out nine questions which do or may arise when a will creates an annuity. There is roughly a chapter devoted to the answering and discussion of each question, and, assuming the questions to be comprehensive, the object of the book, namely, to assist executors and trustees in the performance of their duties as far as concerns annuities, would appear to be well achieved. Matters subsidiary to the main questions are fully considered and the principal cases on the subject are discussed in a lucid and practical manner; the author's conclusions are set out with notable clarity. No question that is raised is evaded, a point which should make the book appeal to the practical man. The divisions and sub-divisions of the work are well thought out and arranged and the language is admirably clear. The Index is as good as is usually to be expected and, supplemented by the various headings that appear in the text, affords an adequate guide to the book. In conclusion it may be said that the work could be perused with intelligence by a layman-a fact which goes far to prove its practical utility.

"The Times" House of Commons Guide, 1931. Royal 8vo. pp. (with Index) 152. London: The Times Office. 2s. 6d. net.

The Times Guide to the new House of Commons contains a complete record of the General Election, a list of the new Ministers and an alphabetical list of members of the new Parliament with their biographies. Various other information is given, including a survey of the party campaigns, analyses of the polls, lists of retiring members who were defeated, and the number of votes polled by women candidates. There are other tables and statistics, together with a map giving the results of the election. Altogether a useful and handy reference book.

Maclachlan on Merchant Shipping. Seventh Edition. 1932. By G. St. Clair Pilcher, B.A. (Cantab.), and Owen L. Bateson, B.A. (Oxon), both of the Inner Temple, Barristersat-Law. Royal 8vo. pp. cviii and (with Index) 936. London: Sweet & Maxwell Limited. 63s. net.

Maclachlan on Merchant Shipping is one of the legal textbooks-and there are not too many of them-which one can honestly say one wishes to read and not merely to refer to. The original edition was written in the more leisurely Victorian times, and one can feel that the author is dealing with a subject of which he is very fond. It is no mere businesslike collection of the law for the busy practitioner to refer to when he wants a case and then to put away again, but rather a thesis of the law upon the subject for those who desire to study it, and it is delightful to have our attention drawn to the comparison between our own law and that of other countries, both ancient and modern, and to read the general remarks which the author has to make. It is not a work-indeed, the learned editors themselves would hardly contend that it was-that takes the place of more specialised books on the various parts of the law, with which it deals in turn, e.g., Scrutton, Temperley, Roscoe and Lowndes, but it does give within the limits of one volume a very full outline of the law dealt with by these and many other books, and it gives it in a way which is most attractive.

It is, therefore, with pleasure that one notices the appearance of a new edition, which seems to be well up to the standard of its predecessors. Fortunately, there has been little increase in the size of the new edition—owing, no doubt, to the fact that the Carriage of Goods by Sea Act, 1924, which was in bill form at the time of the appearance of the last edition, has not given rise to as many cases as it was expected to. The appendix and index seem to be full and accurate and the new edition to have been completely brought up to date. We feel justified in wishing it success.

Correspondence.

Rights of Way over Registered Land.

Sir,—Your contributor in the last number, p. 135, has a useful article under this heading: there are, however, certain provisions in the Land Registration Act, 1925, which he appears to have overlooked.

He suggests that the creation and acquisition of easements over registered land may give rise to far greater complications than would be the case if the land were not registered.

If the title registered is absolute, then, without further investigation, a purchaser can accept a title from the registered proprietor, see ss. 3 (viii) ("land" includes an easement); 18 (1) (c) (power for proprietor to grant an easement in any form sufficiently referring to the servient and dominant tenements); 21 (1) (b) (d) (similar power from leasehold proprietor to grant easements for the residue of the registered term or for a sub-term). Accordingly, primâ facie, the position is the same, whether or not the title is registered, save that if the title is absolute no investigation outside the register is required. Your contributor will doubtless desire to give examples of the complications to which he refers.

Again, he says that a purely equitable easement, other than that which may be acquired by prescription, cannot be registered, neither does it appear that any machinery is provided by the Act or the rules for its preservation. He gives a so-called easement in gross (which strictly is not an easement at all) as an interest which cannot be registered. If the right does not enure for the benefit of registered land there can be no positive registration, but there is no objection to a protective entry.

Presumably he is also referring to some temporary right not held in fee simple or for a term of years absolute.

If so, he is right in saying that no positive registration of such a right is intended to be authorised; but, unless the right arises under a settlement or behind a trust for sale, in which cases the usual entrees applicable to settled land or to land held on trust for sale meet the case; there can be no question that ample provision has been made for the protection of the right either by a caution (s. 59 (2) (4)), or a notice (s. 49 (1) (4), r. 190), to be entered on the register. An equitable easement, required to be protected by notice on the register, is not an overriding interest; s. 70 (1) (a).

He tries to make one's blood creep by stating that "Search should therefore be made in the land charges register whenever registered land is dealt with, even though it be registered with absolute title," for we have all relied on ss. 59 (1) (6), 110 (7), taken with s. 23 of the Land Charges Act, 1925, as being amply sufficient to free us from advising any search, in the case of registered land, outside the register, save for local land charges. Here again your contributor might like to put forward some explanation for altering the established practice.

It may be worth while to note that the holding of easements "in common" does not involve the existence of an undivided share. A, B and C may have a right to use a footpath on the land of X, but that does not give them a share in the land.

Before 1926, A, B and C may have held minerals in undivided shares, in right of which each had power to work the minerals, subject to rendering an account to the others, but this is an example of undivided shares in corporeal property with appurtenant powers.

Lincoln's Inn, 3rd March. BENJAMIN CHERRY.

[We thank Sir Benjamin for his comments and hope to give the writer of the article in question an opportunity of dealing more fully with the subject in an early issue.— Ed., Sol. J.]

Obituary.

MR. E. A. MITCHELL-INNES, K.C.

A great loss has been inflicted upon the Inns of Court and the Bar by the unexpected death last Sunday, the 6th March. of Mr. Edward Alfred Mitchell-Innes, K.C., C.B.E., chairman of the Bar Council and leader of the North-Eastern Circuit, at his home, at Hemel Hempstead, Herts, at the age of sixtyeight. Born at Edinburgh, in 1863, his father being Gilbert Mitchell-Innes, the younger son of William Mitchell-Innes, of Avton Castle, Berwickshire, he was educated at Wellington College and Balliol College, Oxford. He was called to the Bar by the Middle Temple in 1894 and joined the North-Eastern Circuit. He took "silk" in 1908, and was made a Bencher of the Middle Temple in 1918, receiving the honour of C.B.E. in the same year. Mr. Mitchell-Innes held numerous appointments, being Recorder of Middlesbrough from 1915 until 1928, when he became Recorder of Leeds in succession to Mr. J. A. Compston, K.C. He became Chairman of the Hertfordshire Quarter Sessions in 1924, and was appointed Commissioner of Assize on the South Wales, Western and Midland Circuits in the Autumn Assizes 1930, and again, on the Midland Circuit in the Summer Assizes 1931. In 1929 he was appointed Chancellor of the Diocese of Ripon, and in 1930 he became Solicitor-General for the County Palatine of Durham. He was elected chairman of the Bar Council in succession to Sir Thomas Hughes, K.C., in November, 1931, after having served as Vice-Chairman of the Council for four years. Mr. Mitchell-Innes was a preminent Freemason, and in 1930 was appointed to the office of Grand Registrar of the United Grand Lodge of England.

MR. H. COHEN.

Mr. Herman Cohen, barrister-at-law, of Stanley-gardens, N.W.3, and New Court, Temple, died suddenly on Friday, the 4th March, in a nursing home, at the age of seventy-one. He was called to the Bar by the Inner Temple in 1891, and went the South-Eastern Circuit, practising at the Middlesex and North London Sessions, the Mayor's Court and the Central Criminal Court. In 1916 he published an able study of the Indictments Act, 1915, and in 1929 he produced "A History of the English Bar and Attornatus to 1450."

JUDGE C. G. HEYDON.

The death was recently announced of Judge Charles Gilbert Heydon, a former President of the New South Wales Arbitration Court and State Attorney-General, at the age of eightysix. He was born in Sydney in 1845, and was called to the New South Wales Bar at the age of thirty, taking silk in 1896. From 1893 to 1900 he sat in the Legislative Council, being from 1893 to 1894 Attorney-General. He presided over the Arbitration Court from 1905 to 1918.

MR. D. H. W. ASKEW.

Mr. David H. W. Askew, barrister-at-law, of Berwick, died on Sunday, the 6th March, at Edinburgh. He was on the North-Eastern Circuit and a member of both the Berwickshire and Northumberland County Councils. He was Sheriff of Berwick in 1910, and High Sheriff of Northumberland in 1912.

MR. G. W. STRAHAN.

Mr. George William Strahan, LL.D., solicitor, partner in the firm of Messrs. Bigger and Strahan, solicitors, Belfast, died on Sunday, the 6th March, after a long illness. He was educated at the Royal Academical Institution, Belfast, and Queen's College (later University), Belfast. He was admitted a solicitor in I888, and went into partnership the same year with the late Mr. Francis J. Bigger, M.A.

Notes of Cases.

Judicial Committee of the Privy Council.

Official Liquidator of M. E. Moolla Sons, Limited v.

P. R. Burjorjee.

Lord Blanesburgh, Lord Tomlin and Sir George Lowndes.

PRACTICE—NEW POINT OF LAW—FIRST RAISED BEFORE COURT OF LAST RESORT—COURT'S DISCRETION TO ENTERTAIN.

The question in this appeal was whether a creditor's proof, lodged by the respondent, Mrs. Perrin R. Burjorjee, in the liquidation of M. E. Moolla Sons, Ltd., whose liquidator was the appellant, and rejected by the liquidator, was properly so rejected. The proof in question was for Rs.63,219.15.0 damages alleged to have been incurred by the respondent by reason of the failure of Moolla Sons, Ltd., to complete the purchase of property agreed to be sold by the respondent by an agreement dated the 27th July, 1921. The question was whether M. E. Moolla, the managing director of the company, had entered into the agreement on his own account, or whether the company was the undisclosed principal of Moolla in respect of such agreement. The Appellate Court below held that the company was the undisclosed principal of Moolla, and was liable to the respondent, and that the proof had been wrongly rejected by the liquidator. The liquidator now appealed, and contended before the Board, for the first time, that the agreement of the 27th July, 1921, required registration under the Indian Registration Act, that it had not been registered, and that, therefore, any claim for damages based by the respondent upon breach of that agreement must necessarily fail.

Lord Tomlin, giving the judgment of the Board, said that one question was: "Ought the appellant to be allowed to raise now for the first time before the tribunal of last resort the question as to the registration of the agreement?" In Connecticut Fire Insurance Co. v. Kavanagh [1892]. A.C., at p. 480, Lord Watson said: "When a question of law is raised for the first time in a court of last resort upon the construction of a document or upon facts either admitted or proved beyond controversy, it is not only competent but expedient in the interests of justice to entertain the plea. The expediency of adopting that course may be doubted when the plea cannot be disposed of without deciding nice questions of fact in considering which the court of ultimate review is placed in a much less advantageous position than the courts below. But their lordships have no hesitation in holding that the course ought not in any case to be followed, unless the court is satisfied that the evidence upon which they are asked to decide establishes beyond doubt that the facts if fully investigated would have supported the new plea." The state of the evidence in the present case was not such that it would have been in accordance with the principle indicated by Lord Watson to take into consideration at that late stage for the first time the point of the non-registration of the agreement. Their lordships were satisfied, on the facts, that the company was the undisclosed principal of Moolla.

Counsel: W. H. Upjohn, K.C., and T. B. W. Ramsay, for the appellant: A. M. Dunne, K.C., and A. Pennell (with them N. M. Cowasjee), for the respondent.

SOLICITORS: Barrow, Rogers & Nevill; J. E. Lambert.
[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Court of Appeal. Wirral Estates Limited v. Shaw.

Lord Hanworth, M.R., Lawrence and Romer, L.JJ. 8th March.

LANDLORD AND TENANT—RENT RESTRICTIONS—CROWN PROPERTY IMMUNE—PURCHASER FROM CROWN CREATING

NEW TENANCY—REVIVAL OF RESTRICTION—APPEAL FROM A DECISION OF THE DIVISIONAL COURT.

The War Office, in 1915, bought an estate under its emergency powers and built houses. On 22nd September, 1919, the respondent, Shaw, became a tenant at 7s. 6d. a week. In October, 1929, the Crown sold the houses to Wirral Estates Limited, the appellants, who, in June, 1929, served notice on Shaw to quit, or to pay an increased rent of 10s. 6d. a week, which he paid. Being advised that the notice of June, 1929, would be invalid if the Rent Restriction Acts applied, another notice of increase of rent was served on 11th April, 1930, increasing the rent to 10s, 9d, a week. On 2nd March, 1931, the Divisional Court held, in Clark v. Downes, 145 L.T. 20, not only that the Rent Restriction Acts did not bind the Crown, but also that they did not bind the assignee of the reversion of a tenancy created by the Crown. In reliance on that case the appellants, on 30th April, 1931, served on Shaw a notice to quit expiring on 11th May, 1931, and on 22nd May, 1931, instituted proceedings for possession. On 29th July, 1931, the county court judge held that the appellants were entitled to possession. Shaw appealed to the Divisional Court, contending that Clark v. Downes, supra, only applied to a tenancy actually created by the Crown, though the reversion had been assigned; but that if a new tenancy were created by the assignee that tenancy was within the protection of the Acts, like any other tenancy created by a subject. The Divisional Court reversed the decision of the county court and the appellants now appealed. The Court, without calling upon counsel for the respondent, dismissed the appeal. Having held that as the finding of fact by the county court that a new tenancy had been created had not been challenged by the appellants in the Divisional Court, it could not be raised by them on this appeal.

Lord Hanworth, M.R., said that the words used in Clark v. Downes, supra, referred to the reversion on existing tenancies. and to those only. In the case of those tenancies it would be impossible to hold that rent restriction legislation applied, because it would mean a serious modification of existing rights of landlord and tenant. The decision in Clark v. Downes was never intended to mean that the immunity from the operation of the Acts would go on where there were successive owners of the reversion and new tenancies. Attention had been called to the case of Perry v. Eames [1891] I Ch. 658, which showed that rights of the Crown were not lightly to be held to be prejudiced by Acts of Parliament. But neither that case nor any other was sufficient to show that this immunity of Crown property from the Rent Restriction Acts was a sort of immunity running with the land, which was to continue indefinitely, after the Crown's ownership and the tenancy

created by the Crown had come to an end.

LAWRENCE, L.J., and ROMER, L.J., also gave judgments

dismissing the appeal.

Counsel: R. K. Chappell, K.C., W. E. P. Done, and G. Russell Vick, for the appellants; Doughty, K.C., and H. Salter Nichols, for the respondent.

Nichols, for the respondent.

Solicitors: Woodroffes; Schultess-Young, Warren and

Bird.
[Reported by G. T. Whitfield-Hayes, Esq., Barrister-at-Law.]

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Knight v. Gordon and Wife	* *			* *	* *	6
Kricorian v. Ottoman Bank	4.4	5.6		2.2	* *	14
Midland Bank Limited v. Reckitt and Ot	hers	4.4	* *	1.0	4.9	16
National Bank v. Baker				* *		. 6
National Steamship Co., Ltd. v. Societ				rcial de	Expo	
cion and Importacion (Louis Dreyfus	and Ci	a), Ltd.	* *	**		9
Phillips, In re: Public Trustee v. Mayer				* *	**	1
Rex v. Alexander Murray		4.4			4.0	16
Rex v. Cravitz						5
Rex v. Editor, etc., of the "Daily He	erald "	and Da	avidso	n: Ex	parte	The
Bishop of Norwich; Rex v. Editor	etc	of the	" En	pire N	ews "	and
Davidson: Ex parte The Bishop of	Norwic	h				16
Rex v. Editor, Printers and Publishers	of al	he News	of th	ie Worl	d " :	
Ex parte Kitchen		* *		1.7		14
Rex v. Griffiths						14
Rex v. Van Dyn						11
Rex v. Whytt and Others: Ex parte Mit	nistry o	of Pensic	ons	**		6
Ronaasen v. Areos Ltd						14
Russian and English Bank v. Baring Bro	18. & C	o., Ltd.				. 6
Stewart v. Stewart						9
						16
Taylor, J., & Sons, Ltd., v. Union Castle	Mail S	steamsh	in Co.	Ltd.		14
Westminster Bank v. Osler						6
Wirral Estates, Ltd. v. Shaw						8
THE RESERVE AND ASSESSED AS	1.6					

Societies.

University of London Law Society.

ANNUAL DINNER.

The twenty-sixth annual dinner of the University of London Law Society was held on Wednesday, the 24th February, at The Holborn Restaurant, Kingsway, W.C.2, the President (R. C. FitzGerald, Esq., LL.B., F.R.S.A.),

presiding.

Amongst the many distinguished guests present were: The Right Hon. Sir Leslie Scott, P.C., K.C., Sir Oswald Simpkin, K.C.B., C.B.E. (The Public Trustee), The Very Rev. W. R. Inge, K.C.V.O., D.D. (Dean of St. Paul's). Dr. Edwin Deller (Principal of the University of London), A. M. Langdon, Esq., K.C., B. Campion, Esq., K.C., H. M. Clowes, Esq., D.S.O. (Clerk to the Worshipful Company of Masons), P. Stormouth Darling, Esq., T. J. F. Hobley, Esq. (Immediate Past President), Professor D. Hughes Parry, Professor J. E. G. de Montmorency, Dr. W. Nembhard Hibbert, D. Seaborne Davies, Esq., Mrs. Watson, Mr. and Mrs. W. Anderson, Dr. Harris, H. Morton, Esq. and J. H. Jacob, Esq. (Past Presidents), Miss E. Watson (Hon. Treasurer), and A. Goodman Esq. (Hon. Secretary). Secretary).

Esq. (Hon. Secretary).

Sir Leslie Scott, responding to the toast proposed by the President, of "The Guests, coupled with the name of The Right Hon. Sir Leslie Scott, P.C., K.C.," referred to the question of litigation costs and expressed the opinion that they should be reduced. Solicitors' bills of costs should be simplified, and judges should have discretionary power to dispense with the strict law of evidence in many cases. He did not think the profession as a whole realised the importance of keeping costs down. costs down.

The Public Trustee, in proposing the toast of "The University of London," said that his idea of a university had been Oxford and Cambridge, and he had pictured a university been Oxford and Cambridge, and he had pictured a university as a place where town came to university, and not as a place where the university had come to the town. Education, he said, was the finest work in the worl-1, and the university played a great part in that work by giving education in its finer sense. The Principal of the University, replying, spoke of the work done by the pioneers a hundred years ago in creating a new university. More and more students came to lead to the first the advance of the first the deviation of the first the deviation of the contraction of the first the deviation of the first three deviations of the first t London from the outlying parts of the Empire for the advance-

ment of study.

The toast of the "Legal Profession" was proposed by The Dean of St. Paul's, who expressed his appreciation of the high integrity of the judges, lawyers and solicitors he numbered amongst his friends. B. Campion, Esq., K.C., LL.B., replied

on behalf of the profession.

The Director of Legal Studies proposed the toast of "The Society," the response being made by the Hon. Secretary.

The Immediate Past President proposed the health of the President, who suitably replied.

Solicitors' Managing Clerks' Association. POINTS ON WILLS.

Lord Justice Romer took the chair at a meeting of this Association held in the Inner Temple Hall on Friday, the 4th March, and Mr. A. Guest Mathews delivered a lecture with the above title.

Mr. Mathews said that the draftsman's chief duties were to Mr. Mathews said that the draftsman's chief duties were to make a sensible will and to restrain the testator. When a will appeared in court, it was usually the draftsman's fault. As an example of "how not to do it," the lecturer quoted a will which consisted mainly of references to the statutory will forms of 1925; it was correct enough, but was sure to come into court. Turning to practical matters, he said that in drafting a will to devise a fair-sized estate, he would certainly give a son trustee power to purchase any part, for an tion to the court for this power was costly. Charities were often hopelessly misdescribed, and their names should be werified from the Annual Charities Register and Digest. When a testator seemed over-generous in legacies to outsiders, the best way to deal with him was to insert a good fat legacy to be held on the same trusts as the residue; if the residue came to nothing, the residuary legates stood in with the others to a share in what there was. Annuities were a very prolific source of trouble; a clause should be inserted to appropriate a fund and exonerate the residue from appropriaappropriate a time and exonerate the residue non appropriation. Annuities free of income tax often led to unpleasantness, and it was better to leave them subject to tax and trust to luck. If land unconverted were given to one legatee, the phrase "subject to annuities and legacies aforesaid" would cause it to be settled land unless the residue were exonerated. Under the Real Estate Charges Act, if real estate subject to tax mortgage were given, the devisee took it subject to that mortgage; by the legislation of 1925 this rule now applied to all property. Therefore, if the testator gave debentures specifically, and they happened to be charged at a bank with other securities to secure an overdraft, they would have to bear their proportion of the overdraft. To obviate this difficulty it was necessary to put in a special clause exonerating all specific bequests and directing the charges upon them to be paid out of the residue. Directions to executors to distribute chattels to named persons were invalid (Singleton v. Tomlinson (1878), 3 A.C. 404). Annuities free of income tax often led to unpleasantness. (1878), 3 A.C. 404).

(1878), 3 A.C. 404).

An unprofessional draftsman sometimes used a phrase "I give whatever remains at the death of my wife to A." This was absolutely certain of a summons. There was no half-way house between the gift of an estate for life and a gift absolute. Trustees should be given power to apply capital to supplement the wife's income if she were hard up, but they would not see eye to eye with her and such an arrangement would generally cause trouble. Trustees could not be given a valid general power to distribute a fund (Yeap Cheah Neo v. Cheng Neo, cause trouble.

PITFALLS IN THE NEW LEGISLATION.

The implied power to postpone sale which was given by the w legislation to trustees for sale only applied to land, and it was, therefore, important when devising personalty to put in a clause giving power to postpone sale at discretion. The neglect to do this, especially when there were unauthorised investments, often gave rise to actions for breach of trust by sister beneficiaries against brother trustees who had "gone to sleep" on a number of unauthorised securities. Such cases could not be avoided by drafting, and the trustees should meet at least once a year and keep a minute book as if they were directors, putting down particulars of the investments which they decided to keep and to sell.

The Chairman remarked that to draft an intelligible will, and one that would keep out of the courts, required three qualities: a knowledge of the law, a lively imagination which would picture every possible contingency, and a capacity for expressing the thoughts of the testator in clear and simple language. Over and over again one found the word "issue" used from a mistaken dislike of the simple word "children," with the result that neither children nor remoter issue could

take in the will.

The United Law Society.

A meeting of the above Society was held last Monday rening, 7th March, in the Middle Temple Common Room. vening, 7th evening, 7th March, in the Middle Temple Common Room.
Mr. George Bull was in the chair. Mr. J. L. S. Hale moved:
"That the Socialist is the most hypocritical politician."
Mr. W. Graeme Galbraith opposed and there also spoke
Messrs. T. R. Owens, R. W. Bell and B. F. Wood.
The motion, having been put to the House, was carried by

The Auctionéers' and Estate Agents' Institute.

PRELIMINARY EXAMINATION, 1932.

At the Preliminary Examination held on 20th and 21st January, there were 381 candidates, of whom 213 passed.

The candidate first in order of merit is Mr. Eric Joseph Bennett, 14, Bertram-road, Smethwick, Staffs, who has been awarded the Institute Prize of 25 5s. in the form of text books for the professional examinations.

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The Law Society.

PRELIMINARY EXAMINATION.

PRELIMINARY EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on the 10th and 11th February, 1932: Arthur Robert Alflatt, Robert Kendray Archer, Kenneth Arnold, Arthur John Borradaile Baily, William Albert Bennett, Francis James Berry, John Wynne How Blower, Alan Jack Brimacombe, Vernon Osbart Douglas Cade, Robert Mark Carpenter, Peter Frederick Carter-Ruck, Ernest Hatton Chapman, Eric Sidney Claff, John Geoffrey Hatherley Clarke, John Duncan Sturge Cole, Henry Owen Preston Cooke, Andrew Henry Row Copland, James Henry Lewis Cox, Wilfred Crawley, George Arthur Henry Cross, William Braddock Cross, Leslie Eric Duncan Darley, Hugh Philip Banks Davies, James Herbert Alexander Paul de Cordova, John Mellor Duxbury, John Randall Elliott, Charles Godfrey Everatt, John Fitzgerald, Simon Galinski, Raymond Frank Gardner, David Stanley Glasbrook, Louis Glinert, Betty Harris, James Harrowell, Neville Crompton Haslegrave, Stephen John Henry, James Heyes, Peter Kenneth Hill, Tom Dalton Hiscoke, Paul Mewburn Hitchin, John Esmond Hilton Hutchinson, Robert John Ingleby, Alan Lambert, Leonard Henry Lee, Horace Frank Lewis, John William Limmer, William Mervyn Lloyd, Kenneth Gordon Loveridge, Peter Alfred Lugg, Geoffrey Thomas Fleetwood Luya, Coll Lorne MacDougall, Anthony Maguire, Frank Mander, Alan Marshall, Thomas Guy Michelmore, Deighton Edgar Millar, John Patrick Kingdon Mitchell, Harold Moss, David Robert Scott Munday, David Naphtali, David Pelham Papillon, Arthur Bernard Pearce, Eric Geoffrey Rands, James Wilson Reed, William Derick Richards, David Roby, Arthur Lennard Singlehurst, Sydney Naphtali, David Pelham Papillon, Arthur Bernard Pearce, Eric Geoffrey Rands, James Wilson Reed, William Derick Richards, David Roy, Arthur Lennard Singlehurst, Sydney Hyman Sive, Charles Alfred Brian Slack, Charles Alfred Smallwood, George Colwyn Smith, John Stead, William Trevor Steele, Francis John Frederick Stone, Geoffrey Nicholas Stone, Simon William Sturgess, Roy Taylor, Kathleen Trafford Tomlinson, Peter Beaumont Unitt, Geoffrey Charles Vandervell, Edward Versluys, Douglas James Walker, Horace Edgar White, Jane Morrah Whyley, Bryan James Yorath Williams, William Humphrey Withall, Reginald Gilbert Yates, John Leslie Yeomans.

Number of candidates, 185; passed, 88.

Chancel Repairs Bill.

Read Second Time.

In Committee. Dangerous Drugs Bill. Read Third Time.

Parliamentary News.

Progress of Bills. House of Lords.

18th March.

[2nd March.

[2nd March.

125th February.

Destructive Imported Animals Bill. Read Third Time. Grey Seals Protection Bill. Read Third Time. [25th February. Import Duties Bill. [29th February. Royal Assent. London Local Authorities (Superannuation) Temporary Provisions Bill. 18th March. Read Second Time. Merchant Shipping (Safety and Load Line Conventions) Bill. Commons Amendments agreed to. (3rd March. Ministry of Health Provisional Order (Maidstone Extension) ent. [29th February. Health Provisional Order (Sittingbourne and Royal Assent. Ministry of H Milton) Bill. Royal Assent. Rating and Valuation Bill. [29th February. Read First Time. Universities (Scotland) Bill. Reported without Amendments. 18th March. 18th March. Weston-super-Mare Grand Pier Bill.

Read Second Time.

Weston-super-Mare Grand Pier Bill.

Read Second Time.

125th F [2nd March. [3rd March.

House of Commons.

Destructive Imported Animals Bill. Read First Time. Grey Seals Protection Bill. 3rd March. (29th February, Read First Time,

VALUATIONS FOR PROBATE.

ESTATE DUTY, DIVISION, etc.

Mr. E. K. HOUSE

Fellow and Past Chairman of Council of the Incorporated Society of Auctioneurs and Landed Property Agents.

Undertakes Valuations in all parts of London, Provinces and Country.

Prompt Attention. Specialist Auctions and Realisations.

Offices: 178, QUEEN'S ROAD, LONDON, W.2.

Hire Purchase (Scotland) Bill. Read Second Time. 4th March. Import Duties Bill. Import Duties Bill.
Read Third Time. [25th February.
London County Council (General Powers) Bill.
Read Second Time. [3rd March.
Merchant Shipping (Safety and Load Line Conventions) Bill.
Read Third Time. [26th February.
Ministry of Health Provisional Orders (Margate and Yeovil)
Bill Read First Time.

Northern Ireland (Miscellaneous Provisions) Bill.

Read Second Time.

[4] [3rd March. [4th March. Rating and Valuation Bill. Read Third Time. [4th March. Rechdale Corporation Bill.
Reported with Amendments.
Sheffield Corporation Bill.
Reported with Amendments.
Slaughter of Animals Bill.
Read First Time.
South Wales Electric Power Bill.
Reported with Amendments.
Veterinary Surgeons (Irish Free State Agreement) Bill.
Read Second Time.

[2nd March.

[3rd March.

[1st March.]

[4th March.]

[4th March.] Rochdale Corporation Bill.

Wheat Bill. In Committee. 19th March.

Worksop Corporation Bill. Read Second Time. [7th March.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. Edward Watkins Cave, K.C., be appointed Recorder of Birmingham, to succeed the late Mr. John Gibbard Hurst, K.C.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. William Allen, K.C., be appointed Recorder of Newcastle-under-Lyme, to succeed Mr. Samuel Lowry Porter, K.C., who has been appointed Recorder of Walsall.

The King has been pleased to approve a recommendation of the Home Secretary that Mr. STUART BEVAN, K.C., M.P., be appointed Recorder of Bristol, to succeed Mr. Justice du Parcq, who has resigned on his appointment as a High Court Judge.

Mr. Charles Nathaniel Tindale Davis has been appointed standing counsel in bankruptcy to the Board of Trade in succession to Mr. Roland Burrows, who has recently been appointed a King's Counsel. Mr. Davis was called to the Bar by the Inner Temple in 1896 and is a Bencher of

Mr. Thomas Vezey has been appointed Clerk of the Peace for the City of Bath.

Mr. David Craig Kerr, Assistant-Solicitor to the Bury Corporation, has been appointed Deputy Town Clerk of Bury, The Lord Chancellor has appointed Mr. H. G. BARCLAY

to be Registrar of Macclesfield County Court.

Mr. Edward Cecil Durant, M.V.O., solicitor, of Windsor, has been appointed a Justice of the Peace for the Borough of

Mr. Charles Graham Trevanion, solicitor, a member of the firm of Messrs. Trevanion & Curtis, of Poole, has been appointed Clerk of the Peace for the Borough of Poole.

Professional Announcements.

(2s. per line.)

Mr. William Bramwell, of 50, Lune-street, Preston, has taken into partnership, as from the 17th February, Mr. Leslie Charles Nevett, his former articled clerk. The practice will be continued as Messrs. William Bramwell & Co., at the same address

Messers. Forsyte & Kerman, of 9, Carlos-place, Grosvenor-square, W.1, announce that as from the 1st March, 1932, they will take into partnership Mr. Albert Phillips, formerly a partner in the firm of Messes. Windybank, Samuell and Lawrence. The practice will be continued at the same address under the style of "Forsyte, Kerman & Phillips."

THE INCORPORATED SOCIETY OF AUCTIONEERS.

Messrs. R. S. Fraser & Co., 141, Moorgate, E.C.2, were, at the recent general meeting of the Incorporated Society of Auctioneers, appointed solicitors to the society.

STOCK EXCHANGE COMMISSIONS.

The Times recently announced that the following notice has

been posted in the Stock Exchange:

The Committee for General Purposes have had under consideration the question of division of commission with agents. They have given the most careful examination to this subject over a considerable period. They have appointed special sub-committees from time to time, and have called evidence of all kinds to assist them in their conclusions.

The committee recognise that in some cases grave abuse of the spirit of the rules in connexion with agency occurs, and

they are endeavouring to find means of dealing with such cases, but at the same time they are convinced of the great importance of agency business to the prosperity of the Stock Exchange as a whole, and they feel that the disadvantages which would arise from any attempt to define an agent, or to exclude any individual agent, would outweigh the advantages. They have approved, in principle, the division of commission with agents on the following basis:

the following basis:—

(1) Not more than 50 per cent. to be allowed to joint stock banks, or private banks, who are members of the British Bankers' Association, and certain other banks and banking houses, in the City of London, to be selected by the committee, and whose names will be included in a register to be kept by the Committee for General Purposes.

(2) Not more than 33½ per cent. to all other agents.

The committee have not considered the question of commission returnable to remisiers, clerks, and half-commission men in the exclusive employment of brokers, as before interfering with the existing arrangements they propose to take steps to ascertain the opinion of the House.

take steps to ascertain the opinion of the House.

It is proposed to amend the rules to give effect to the above early in the new Stock Exchange year.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY	APPRAL COURT	Mn Fromton	MR. JUSTICE
Arm & B	ROTA.	No. 1.	EVE.	
M'nd'y Mar. 14 M Tuesday . 15 Wednesday 16 Thursday . 17 Friday 18 Saturday . 19	Andrews Jones Ritchie Blaker More	Blaker More Hicks Beach	Mr. More Ritchie Andrews More	Mr. Andrews More Ritchie Andrews More Ritchie Ritchie
	BENNETT.	MR. JUSTICE CLAUSON. Witness. Part II.	LUXMOORE.	FARWELL.
M'nd'y Mar, 14 M		Mr. Blaker		
Tuesday 15	*Andrews		Blaker	
Wednesday 16 Thursday . 17	More		*Jones	
Thursday . 17	*Ritchie	Blaker	Hicks Beach	Jones -
Friday 18	Andrews		*Blaker	
Saturday . , 19	More	Hicks Beach	Jones	Blaker

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. DESEMBAM STORR & SONS (LIMITED), 28. King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and wilbe glad to advise those desiring valuations for any purpose. Jewels, plate, furs furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple liar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (10th March, 1932) 4%. Next London Stock Exchange Settlement Thursday, 17th March, 1932.

Exchange Settlement Thursday	Middle Price 10 Mar. 1932.	Flat	Approxi- mate Yield with redemption
F 11.1.0 . C		0 .	
English Government Securities.	041	£ 8. d.	£ s. d.
Consols 4% 1957 or after		4 4 9 4 3 4	
Consols 2½%	1013	4 18 3	_
117 T 410/ 1007 45	2.000	4 8 3	4 6 1
Funding 4% Loan 1960-90	0.01	4 3 1	4 3 5
Victory 4% Loan (Available for Estate			
Duty at par) Average life 35 years		4 2 8	4 3 7
Conversion 5% Loan 1944-64	1064	4 13 8	4 11 10
Conversion 5% Loan 1944-64		4 7 7	4 4 1
Conversion 3½% Loan 1961			-
Local Loans 3% Stock 1912 of after			_
Bank Stock		4 7 8 5 0 0	_
India 4½% 1950-55	001		
India 34%	EQ.,		_
India 3%	071	4 12 4	4 12 9
Sudan 4% 1939-73	011	4 7 5	4 9 3
Transvaal Government 3% 1923-53	07	3 8 11	3 18 7
Sudan 4% 1974			
Colonial Securities.			
Canada 3% 1938	90	3 6 8	4 16 9
Cape of Good Hope 4% 1916-36	971	4 2 1	4 11 0
Cape of Good Hope 34% 1929-49	011	4 5 11	5 3 6
Ceylon 5% 1960-70	00	5 1 0	5 1 2
Commonwealth of Australia 5% 1945-75		5 15 7	5 17 3
Gold Coast 41% 1956	OF	4 14 9	4 17 3
Jamaica 41% 1941-71		4 14 9	4 15 8
Natal 40/ 1037		4 3 4	4 18 5
New South Wales 41% 1935-45		6 6 9	8 4 2
		6 12 6	6 17 10
New Zealand 4½% 1945		5 0 7	5 13 7
New Zealand 0% 1940		5 1 0	5 2 0
Nigeria 5% 1950-60		5 0 0 6 4 3	6 10 7
C	80 ± xd 100 ±	4 19 6	4 19 5
South Australia 5% 1945-75	011	6 2 9	6 4 10
Tasmania 5% 1945-75	701	6 5 10	6 8 1
Victoria 5% 1945-75	011	6 2 9	6 4 10
West Australia 5% 1945-75	821	6 1 3	6 3 3
The prices of Stocks are in many cases nominal	-		
and dealings often a matter of negotiation.			
Corporation Stocks.			
Birmingham 3% on or after 1947 or at		4 10 10	
option of Corporation	66	4 10 10	
Birmingham 5% 1946-56	103xd		4 15 9
Cardiff 5% 1945-65	101 71xd	4 19 0	4 18 9
Croydon 3% 1940-60	101 1		4 18 9
Hastings 5% 1947-67 Hull 3½% 1925-55 Liverpool 3½% Redeemable by agreement	79	4 8 8	5 1 4
Liverpool 31% Redeemable by agreement			0
with holders or by purchase	77	4 10 11	-
London City 21% Consolidated Stock			
after 1920 at option of Corporation	58	4 6 2	_
London City 3% Consolidated Stock			
after 1920 at option of Corporation	69	4 6 11	-
Metropolitan Water Board 3% "A"		4 40 -	
1963-2003	661xd		-
Do. do. 3% "B" 1934-2003	70	4 5 8	4 74 10
Middlesex C.C. 31% 1927-47	87	4 0 5	4 14 10
Newcastle 3½% Irredeemable	73	4 15 10	_
Charleton 50/ 1048 68	65 101	4 12 4 4 19 0	4 18 9
Wolverhampton 5% 1946-56	101	4 19 0	4 18 6
	101	2 20 0	7 10 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	83	4 16 5	-
Gt. Western Railway 5% Rent Charge	98	5 2 0	
Gt. Western Rly. 5% Preference	774xd	6 9 1	-
L. Mid. & Scot. Rly. 4% Debenture L. Mid. & Scot. Rly. 4% Guaranteed L. Mid. & Scot. Rly. 4% Preference Scott Rep. 4% Preference	781	5 2 0	
L. Mid. & Scot. Rly. 4% Guaranteed	684xd	5 16 9	
Southern Railway 4% Debenture	471xd	8 8 5 5 6 7	-
Southern Railway 4% Debenture Southern Railway 5% Guaranteed Southern Railway 5% Preference	79± 91±	5 9 3	_
Southern Railway 5% Preference	671	7 8 2	-
*L. & N.E. Rly. 4% Debenture	741	5 7 4	
*L. & N.E. Rly. 4% Debenture *L. & N.E. Rly. 4% lst Guaranteed *L. & N.E. Rly. 4% lst Preference *The Prior Charge stocks of the L. & N.E. R.y. a	651	6 2 1	
*L. & N.E. Rly. 4% lat Preference	431	9 3 11	-
eThe Prior Charge stocks of the T 4 M P Der as			on Monadana

a The Prior Charge stocks of the L. & N.E. Ry. are no longer available for Trustees under the heading of either Strict Trustee or Chancery Stocks as no dividend has been paid on that Company's Ordinary Stocks for the past year.

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